



FHP Information and Evidence Fund

Audit Report 201617-11

October 28, 2016

Executive Summary

The Florida Highway Patrol's Bureau of Criminal Investigations and Intelligence (BCII) is responsible for the use and maintenance of an Information and Evidence (I and E) Fund. This fund is available to investigators to purchase materials as evidence or pay confidential sources for information that could otherwise be unavailable.

The purpose of this audit was to evaluate the internal controls over the I and E Fund and compliance with Florida Statutes, Florida Administrative Code, and Department policies and procedures. The scope of this audit included a review of documentation supporting I and E Fund deposits and expenditures for the first quarter of the 2016-17 Fiscal Year (July, August, and September 2016).

Based on our examination of I and E Fund transactions for the quarter ended September 2016, the Florida Highway Patrol's BCII maintained, in all material respects, effective internal controls for the I and E Fund and operated the I and E Fund in compliance with applicable laws and Department policies and procedures.

Background and Introduction

The purpose of this audit was to evaluate the internal controls over the I and E Fund and to determine if the fund is used in compliance with Florida Statutes, Florida Administrative Code, and Department policies and procedures for the first quarter of the 2016-17 Fiscal Year (July, August, and September 2016).

In accordance with Section 925.055, Florida Statutes, the Florida Highway Patrol's BCII Policy 9.01 establishes guidelines for the use and accountability of the Florida Highway Patrol I and E Fund. This policy authorizes the purchase of information or physical evidence relating to criminal activity and requires a quarterly report of the I and E Fund transactions.

The authorized maximum amount for this fund is \$5,000.

Information and Evidence Fund Summary	
Quarter Ended September 2016	
Beginning Balance	\$4,673.90
Receipts	\$21.69
Disbursements	\$20.78
Ending Balance	\$4,674.81

*Note: All receipts and disbursements were related to the interest on the I and E Fund bank account.

Findings and Recommendations

Based on our examination of I and E Fund transactions for the first quarter ended September 2016, the Florida Highway Patrol's BCII maintained, in all material respects, effective internal controls for the I and E Fund and operated the I and E Fund in compliance with applicable laws and Department policies and procedures.

Purpose, Scope, and Methodology

The purpose of this audit was to evaluate the internal controls over the I and E Fund, and compliance with Florida Statutes, Florida Administrative Code, and Department policies and procedures.

The scope of this audit included a review of documentation supporting the deposits and expenditures of the fund for the first quarter of the 2016-17 Fiscal Year (July, August, and September 2016).

Our methodology included:

- Reconciling the bank account;
- Tracing all account activity from the I and E Fund Quarterly Report to the bank statements;
- Reviewing documentation related to expenditures and deposits; and
- Verifying interest earned was forwarded to the Department of Financial Services.

Distribution, Statement of Accordance, and Project Team

Distribution

Terry L. Rhodes, Executive Director
Diana Vaughn, Deputy Executive Director
Jamie Deloach, Chief of Staff
Colonel Gene Spaulding, Director of Florida Highway Patrol
Lt. Colonel Michael Thomas, Deputy Director of Patrol Operations
Chief Ernesto Duarte, Special Services
Captain M. S. Mandell, Commander of the Bureau of Criminal Investigations and Intelligence
Major Gary Howze, Office of Strategic Services
Nancy McArthur, Accreditation Team Leader

Melinda M. Miguel, Chief Inspector General
Sherrill F. Norman, Auditor General

Statement of Accordance

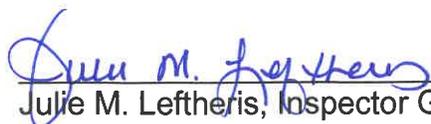
Section 20.055, Florida Statutes, requires the Florida Department of Highway Safety and Motor Vehicles' Inspector General to review, evaluate, and report on policies, plans, procedures, accounting, financial, and other operations of the Department and to recommend improvements. This audit engagement was conducted in accordance with applicable *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors and *Principles and Standards for Offices of Inspector General* published by the Association of Inspectors General.

Project Team

Engagement conducted by:
Megan Frink, Auditor

Under the supervision of:
David Ulewicz, Audit Director

Approved by:


Julie M. Leftheris, Inspector General